

Statement of Financing for Fiscal 2003 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/NonFed	Exch./Nonexch.	Additional Information Required
Resources Used to Finance Activities:							
Budgetary Resources Obligated							
1 Obligations Incurred (Must = SBR line 8)							
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advance			
1	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	E	4902	Delivered Orders - Obligations, Paid			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid			
1	Pre	E	4903	Authority Outlayed Not Yet Disbursed			
2 Less: Spending Authority From Offsetting Collections and Recoveries (Must = SBR line 3, 4)							
2	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
2	Pre	E	4262	Actual Collections of Loan Principal			
2	Pre	E	4263	Actual Collections of Loan Interest			
2	Pre	E	4264	Actual Collections of Rent			
2	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected			
2	Pre	E	4273	Interest Collected From Treasury			
2	Pre	E	4275	Actual Collections From Liquidating Fund			
2	Pre	E	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
2	Pre	E-B	4283	Interest Receivable From Treasury			
2	Pre	E-B	4285	Receivable From the Liquidating Fund			
2	Pre	E-B	4286	Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

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2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
3 Obligations Net of Offsetting Collections and Recoveries							
3			CALC (1 - 2)				
4 Less: Offsetting Receipts (Must = SBR line 16)							Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue From Services Provided			
4	Pre	E	5209	Contra Revenue for Services Provided			
4	Pre	E	5310	Interest Revenue			
4	Pre	E	5319	Contra Revenue for Interest			
4	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	E	5400	Benefit Program Revenue			
4	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5800	Tax Revenues Collected			
4	Pre	E	5801	Tax Revenue Accrual Adjustment			
4	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenues Refunded			
4	Pre	E	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			
5 Net Obligations							
5			CALC (3 - 4)				
Other Resources							

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6 Donations and Forfeitures of Property (Must = CNP line 12)							
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of properties.
7 Transfers In/Out Without Reimbursement (+/-) (Must = CNP line 13)							
7	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8 Imputed Financing From Costs Absorbed by Others (Must = CNP line 14)							
8	Pre	E	5780	Imputed Financing Sources			
9 Other Resources (+/-) (Must = CNP line 15)							
9	Pre	E	5790	Other Financing Sources			No budgetary impact
9	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact
9	Pre	E	5900	Other Revenue		T	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		T	No budgetary impact.
9	Pre	E	7190	Other Gains		T	No budgetary impact.
9	Pre	E	7210	Losses on Disposition of Assets		T	No budgetary impact.
9	Pre	E	7280	Unrealized Losses		T	No budgetary impact.
9	Pre	E	7290	Other Losses		T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		T	No budgetary impact.
10 Net Other Resources Used to Finance Activities							
			CALC (6...9)				
11 Total Resources Used to Finance Activities							
			CALC (5+10)				
Resources Used to Finance Items Not Part of the Net Cost of Operations							
12 Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provided							
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			

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12	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid			
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advance			Net (Increases)/Decreases
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
13 Resources That Fund Expenses Recognized in Prior Periods							
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
-OR-							
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase to USSGL account 6790 recorded when the collection is received.							
13^	Pre	E	4118	Reestimated Loan Subsidy Appropriation			Credit reform loans
-OR-							
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease

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	-OR-						
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.
13^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Credit account balance. See line 23 for debit balance.
	13^ Comment: If financing sources that fund costs of prior periods cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses,						
	USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.						
	14 Budgetary Offsetting Collections and Receipts That Do Not Affect Net Cost of Operations						
	14A Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy						
14A	Pre	E	4260	Actual Collections of "governmental-type" Fees			Credit reform
14A	Pre	E	4261	Actual Collections of Business-Type Fees			Credit reform
14A	Pre	E	4262	Actual Collections of Loan Principal			Credit reform
14A	Pre	E	4263	Actual Collections of Loan Interest			Credit reform
14A	Pre	E	4264	Actual Collections of Rent			Credit reform
14A	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			Credit reform
14A	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4271	Actual Program Fund Subsidy Collected			Credit reform
14A	Pre	E	4273	Interest Collected From Treasury			Credit reform
14A	Pre	E	4275	Actual Collections From Liquidating Fund			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4277	Other Actual Collections - Federal			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform
14A	Pre	E-B	4285	Receivable From the Liquidating Fund			Credit reform
14A	Pre	E-B	4286	Receivable From the Financing Fund			Credit reform
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform
	14B Other						Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.
14B	Pre	E	5100	Revenue From Goods Sold		T	

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14B	Pre	E	5109	Contra Revenue for Goods Sold		T	
14B	Pre	E	5200	Revenue From Services Provided		T	
14B	Pre	E	5209	Contra Revenue for Services Provided		T	
14B	Pre	E	5310	Interest Revenue		T	
14B	Pre	E	5319	Contra Revenue for Interest		T	
14B	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
14B	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	Pre	E	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5800	Tax Revenues Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenues Refunded		T*	
14B	Pre	E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		T	
15 Resources That Finance the Acquisition of Assets or Liquidation of Liabilities (+/-)							
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			
15	Pre	E-B	1521	Inventory Purchased for Resale			
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			
15	Pre	E-B	1523	Inventory Held for Repair			
15	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			
15	Pre	E-B	1525	Inventory - Raw Materials			
15	Pre	E-B	1526	Inventory - Work-in-Process			
15	Pre	E-B	1527	Inventory - Finished Goods			
15	Pre	E-B	1529	Inventory - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			
15	Pre	E-B	1569	Commodities - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			
15	Pre	E-B	1572	Stockpile Materials Held for Sale			
15	Pre	E-B	1591	Other Related Property			
15	Pre	E-B	1599	Other Related Property - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			
15	Pre	E-B	1712	Improvements to Land			
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			
15	Pre	E-B	1730	Buildings, Improvements, and Renovations			
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Use to adjust book value of assets upon disposition.

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15	Pre	E-B	1740	Other Structures and Facilities			
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1750	Equipment			
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1830	Internal-Use Software			
15	Pre	E-B	1832	Internal-Use Software in Development			
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1840	Other Natural Resources			
15	Pre	E-B	1849	Allowance for Depletion			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Use to adjust book value of assets upon disposition.
	Comment: If resources that finance the acquisition of assets or liquidation of liabilities related to inventory and property, plant, and equipment on line 15 (USSGL accounts 1511...1899) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).						
	Note that other asset transactions that have yet to be identified may affect this line.						
	Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28). The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on line 15, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.						
15	Pre	E-B	1310	Accounts Receivable			

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Components Requiring or Generating Resources in Future Periods:							
19 Increase in Annual Leave Liability							
19*	Pre	E-B	2220	Unfunded Leave			If net increase
-OR-							
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
20 Increase in Environmental and Disposal Liability							
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
-OR-							
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
21 Upward/Downward Reestimates of Credit Subsidy Expense (+/-)							
21*	Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
-OR-							
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
-OR-							
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
22 Increase in Exchange Revenue Receivable from the Public (Previous SOF 1F partial)							
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases)
22	Pre	E-B	1340	Interest Receivable		X	(Increases)
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	(Increases)
23 Other (+/-)							
23*	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase

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23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23*	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
	-OR-						
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.
	19-23* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."						
24	Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods						
24			CALC (19...23)				
Components Not Requiring or Generating Resources:							
25	Depreciation and Amortization						
25	Pre	E	6710	Depreciation, Amortization, and Depletion			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	Subtract net debit balance. Add net credit balance.
25	Pre	E-B	1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities		X	Subtract net debit balance. Add net credit balance.
25	Pre	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		X	Subtract net debit balance. Add net credit balance.
26	Revaluation of Assets or Liabilities (+/-)						
26	Pre	E	7110	Gains on Disposition of Assets			Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
26	Pre	E	7180	Unrealized Gains		X	
26	Pre	E	7190	Other Gains		X	Revaluation of assets. Related to Statement of Net Cost
26	Pre	E	7210	Losses on Disposition of Assets			Related to Statement of Net Cost

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26	Pre	E	7280	Unrealized Losses		X	Related to Statement of Net Cost
26	Pre	E	7290	Other Losses		X	Revaluation of assets
27	Other (+/-)						
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform
27	Pre	E	6500	Cost of Goods Sold			
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
27	Pre	E	7300	Extraordinary Items			
	27* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.						
28	Total Components of Net Cost of Operations That Will Not Require or Generate Resources						
			CALC (25...27)				
29	Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period						
			CALC(24 + 28)				
30	Net Cost of Operations						
			CALC (18 + 29)				

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

* By definition, this USSGL account can only have this attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

Shaded attributes are not applicable for budgetary accounts.